B. Use More Current Cost Report If Available Cost Report Is More Than Three Years Old

A hospital's audited cost report which is on file with the Department is the basis for determining: (1) the disproportionate share adjustment under §5243, (2) capital payment under §5400, (3) direct medical education payment under §5500, (4) the cost to charge ratio for outlier payments under §5300, and (5), for hospitals in Wisconsin, the rural hospital adjustment under §5260.

If any of the payment components are based on an audited cost report period which is more than three years old, this administrative adjustment allows an adjustment of all of the above payment factors based on a more current audited cost reporting period. All factors requiring cost report data will be adjusted with no option by the hospital or the Department to elect to adjust only some of the payment factors. The reimbursement a hospital receives may increase or decrease as a result of using the more current cost report data.

Qualifying Determination: The end date of the period of the audited cost report used by the Department for establishing any component of a hospital's specific payment rate precedes the effective date of the payment rate by more than three years and three months.

For example, for a hospital's payment rates effective July 1, 1994, the Department used the hospital's audited cost report for its fiscal year ended December 31, 1990. Back-up 3 months from July 1, 1994 to April 1, 1994 and then subtract 3 years from 1994 resulting in a date of April 1, 1991. The hospital would qualify because its cost report used for establishing payment rates ended before April 1, 1991.

Request Due Date and Effective Date: The 60 day rule applies per §11600 above.

Expiration of Adjustment: The adjustment expires at the end of the rate year in which the administratively adjusted payments are effective. A rate year ends each June 30th. (See §11500 above for more detail.)

Definition, Updating Fiscal Year: The *updating fiscal year* is the first fiscal year of the hospital which ended on or after date three years and three months prior to the effective date of the payment rates.

For example, a hospital has a fiscal year ending September 30. The hospital's rate effective July 1, 1994 was based on its September 30, 1990 fiscal year cost report. Its updating fiscal year would be its fiscal year, which ended September 30, 1991. (The reference date was calculated by backing-up 3 months from July 1, 1994, to April 1, 1994 and then subtracting 3 years from 1994.)

Interim Adjustment: The audited cost report for the updating fiscal year may not be available at the time a hospital requests this administrative adjustment. The Department may provide interim adjusted payment amounts until the cost report is available. Upon consultation with the Department, the hospital must provide the Department sufficient information in order that the interim adjustment is a reasonable and reliable estimate of the final expected capital and direct medical education payment rates, the disproportionate share adjustment, the outlier cost to charge ratio, and the rural adjustment.

Final Adjustment: After the Department receives an audited Medicaid cost report for the updating fiscal year, all four payment factors will be calculated and adjusted based on the audited data, specifically: (1) the disproportionate share adjustment, (2) the capital payment, (3) the direct medical education payment, (4) the hospital's cost to charge ratio for outlier payments, and (5) the rural adjustment. The payment amounts will be determined according to the rate setting methodology that was in effect for the period for which the final adjusted payment amounts are to be effective. A recoupment or payout will be made for the period for which the final adjusted payment factors apply.

Adjustment for Inflation: A table of the inflation rate multipliers which are to be used for interim and final adjustments of capital and direct medical education payments effective in a specific rate year are listed in Appendix 27200.

C Capital Payment Adjustment for Major Capitalized Expenditures, Effective January 1, 1996

This administrative adjustment provides for an updating of a hospital's capital payment. It provides a means through which a hospital can have its capital payment adjusted to recognize recent major expenditures that improve, add to, or replace existing equipment and structures that are directly or indirectly used for inpatient services. The following criteria apply to capital payment rates in effect for inpatient services with dates of discharge on and after January 1, 1996.

Qualifying Determination: A hospital qualifies for this adjustment if the hospital's total capitalized depreciable assets at the *end* of the hospital's updating fiscal year have increased by an amount that is 25% or greater of total capitalized depreciable assets at the *beginning* of the base cost report period. Qualification will be determined by comparing the amount of capitalized depreciable assets reported in the hospital's audited financial statements for the respective comparison dates. If audited financial statements are not available to determine qualification, the hospital can request this adjustment and an interim adjustment will be provided pending completion of audited financial statements. Interim adjustments are described below.

Request Due Date and Effective Date: The 60-day rule applies per §11600 above. However, requests delivered by June 30, 1996 may be effective January 1, 1996 at the request of the hospital.

Expiration of Adjustment: The adjustment expires at the end of the rate year in which the administratively adjusted rate is effective. A rate year ends each June 30. (Reference: §11500)

Definitions

Rate year. A *rate year* is the twelve months July 1 through June 30 (also defined in §3000)

Capitalized depreciable assets. *Capitalized depreciable assets* include depreciable land improvements, buildings, fixed equipment and moveable equipment owned by the hospital and such assets leased by the hospital through capitalized leases and excludes capitalized construction-in-progress.

Base fiscal year cost report. The *base fiscal year cost report* is the audited Medicaid cost report used to calculate the capital payment for which an administrative adjustment is requested. If this adjustment is requested and the hospital also requests a capital payment adjustment due to the use of a cost report being more than three years old (adjustment B), then the updating cost report, which is used for the old cost report adjustment, will be the base cost report for this adjustment.

Audited financial statements. The *audited financial statements* of the hospital are its independently audited financial statements with a statement of audit scope and opinion by a certified public accountant.

Updating fiscal year cost report. For adjustments effective on and after January 1, 1996, the *updating fiscal year cost report* is the Medicaid cost report for the fiscal year that ended in the rate year in which the payment adjustment is effective. For example, a hospital's fiscal year ends December 31. The hospital requested a capital adjustment effective July 1, 1996. The updating cost report for that capital adjustment will be its cost report for its fiscal year ending December 31, 1996. For the next year the hospital requested and received a capital adjustment July 1, 1997 for the same capital project. For that adjustment, the updating cost report will be from its fiscal year ending December 31, 1997.

Interim Adjustment: The Department may provide an interim adjusted capital payment rate until a final adjustment can be calculated. Upon consultation with the Department, the hospital must provide the Department sufficient information so that the interim adjustment is a reasonable and reliable estimate of the final expected capital payment rate.

Final Adjustment: After the Department receives an audited Medicaid cost report for the updating fiscal year, a retroactive adjustment will be calculated based on the audited data and a recoupment or payout will be made for the period for which the interim capital payment was made. The final adjusted rates will be determined according to §5400 of the rate setting methodology in effect for the period for which the final adjusted payment is to be effective. A table of the inflation rate multipliers, which are to be used for final adjustments effective in a specific rate year, are listed in Appendix 27200.

Special Provision for Adjustment Effective July to December 1995: Any hospital that requested and received an adjustment effective in July through December 1995 will have two final settlements calculated for the rate year July 1995 through June 1996. One final adjustment will be calculated according to item C.2 for July through December 1995 and a second final adjustment will be calculated according to this item C.1 for January through June 1996.

(Next Page is 43.2)

D Adjustment for Changes in Medical Education, Effective July 1, 2003, hospitals not located in Wisconsin may not receive an administrative adjustment under this section.

This administrative adjustment provides for an updating of a hospital's medical education payment for its medical education program. It provides a means through which a hospital's starting, significantly altering or ending a medical education program may be recognized. The following criteria apply to medical education payment rates in effect for inpatient services with dates of discharge on and after January 1, 1996. That is, the direct medical education payment will be adjusted.

Qualifying Determination: A hospital's rate of payment for its direct expense of a medical education program may be adjusted in a rate year upon a significant change in its direct medical education expenses. To determine if a change is significant for a hospital: (1) its total direct medical education expenses from the updating fiscal year will be inflated to the rate year in which the adjustment is effective, (2) its total direct medical education expenses from its base fiscal year will be inflated to the rate year in which the adjustment is effective, and (3) the difference, item 1 minus item 2, divided by the inflated base year amount, item 2,must be at least 10% to qualify as a significant change for this adjustment. A table of the inflation rate multipliers that are to be used for adjustments effective in a specific rate year are listed in Appendix 27200. If a cost report does not cover a year, the expense will be annualized.

Request Due Date and Effective Date: The 60-day rule applies per §11600 above. However, requests delivered by June 30, 1996 may be effective January 1, 1996 at the hospital's request.

Expiration of Adjustment: The adjustment expires at the end of the rate year in which the administratively adjusted rate is effective. A rate year ends each June 30. (Reference §11500.)

Definitions

Rate year. A *rate year* is the twelve months July 1 through June 30 (also defined in §3000)

Base fiscal year cost report. The *base fiscal year cost report* is the Medicaid cost report used to calculate the direct medical education payment for which an administrative adjustment is requested. If this adjustment is requested and the hospital also requests an adjustment due to the use of a cost report being more than three years old (adjustment B), then the updating cost report, which is used for the old cost report adjustment, will be the base cost report for this adjustment.

Updating fiscal year cost report. For adjustments effective on and after January 1, 1996, the *updating fiscal year cost report* is the Medicaid cost report for the fiscal year that ended in the rate year in which the adjustment is effective. For example, a hospital's fiscal year ends December 31. The hospital requested an adjustment effective July 1, 1996. The updating cost report for the final adjustment (described below) will be its cost report for its December 31, 1996 ending fiscal year.

Interim Adjustment: The Department may provide an interim adjusted medical education payment until a final adjustment can be calculated. Upon consultation with the Department, the hospital must provide the Department sufficient information so that the interim adjustment is a reasonable and reliable estimate of the final expected medical education payment.

The information provided by the hospital to the Department may not sufficiently show that the hospital does or will qualify for an adjustment. Under such a circumstance, the Department will deterimine qualification and an interim payment when sufficient data is available or when the final adjustment can be completed, whichever comes first.

Final Adjustment: After the Department receives an audited Medicaid cost report for the updating fiscal year, a retroactive adjustment will be calculated based on the audited data and a recoupment or payout will be made for the period for which the interim payment adjustments were provided for direct medical education expenses. The adjusted final rate of payment will be allowed or denied by application of the above qualification standard. If allowed, the final adjusted rates will be determined according to the rate setting methodology in effect for the period for which the final adjusted payments are to be effective. The direct medical education payment rate will be determined according to §5500. A table of the inflation rate multipliers, which are to be used for final adjustments effective in a specific rate year, are listed in Appendix 27200. Recoupment from or payments to the hospital will be made to reconcile actual payments to the final adjusted rate for the period for which the final rate of payment applies.

Special Provision for Adjustment Effective July to December 1995: Any hospital that requested and received an adjustment effective in July through December 1995 will have two final settlements calculated for the rate year July 1995 through June 1996. One final adjustment will be calculated according to item C.2 for July through December 1995 and a second final adjustment will be calculated according to this item C.1 for January through June 1996.

(Next Page is 43.3)

F. Reclassification of Hospital to Different Wage Area

Requests for this adjustment are due by the April 30th date before the July 1 annual rate update.

The standard DRG group rate which is applicable to a hospital is adjusted by a wage area index pursuant to §5220. Wage areas are identified by the metropolitan statistical areas (MSAs) and the rural areas which are used by CMS in the Medicare program.

Qualifying Determination: If the Medicare Geographic Classification Review Board (MGCRB) has reclassified a hospital to a wage area, other than the area of its physical location, the hospital may, through this administrative adjustment, request the Department to recognize the reclassification for determining Wisconsin Medicaid rates. The hospital will have to submit documentation of the MGCRB reclassification decision to the Department.

A reclassification by the MGCRB which is effective for a federal fiscal year beginning on October 1 will be recognized by the Department for the Wisconsin Medicaid rate year beginning the preceding July 1.

The Department has divided the Medicare Milwaukee MSA into two wage areas, (1) a Milwaukee county only wage area, and (2) an Ozaukee-Washington-Waukesha counties' wage areas. The Department will not place any hospital, which was reclassified by Medicare to the Milwaukee MSA, into the Department's Milwaukee county only wage area. Such a hospital will be placed in the Department's Ozaukee-Washington-Waukesha county wage area.

Request Due Date and Effective Date: In order for a reclassification to be recognized in a specific rate year beginning July 1, a hospital must deliver its request for reclassification by April 30 prior to the beginning of that rate year. The Department may extend this due date if the hospital does not receive notice of a reclassification decision from the MGCRB before the April 15 date prior to the April 30 due date.

Continuation - Wage Area Reclassification

A hospital may withdraw a request for reclassification, which it had previously submitted, by delivering a written notice of its withdrawal to the Department by April 30 without regard as to whether or not the hospital has or will withdraw its reclassification in the Medicare program.

Expiration of Adjustment: The adjustment expires at the end of the rate year in which the administratively adjusted rate is effective. A rate year ends each June 30th. A hospital's wage area reclassification will be granted for only one rate year. A new request must be submitted for any subsequent rate year. (Reference §11500 above.)

> For example, on March 26, 1993, a hospital received a notice from the MGCRB that it was reclassified for the federal fiscal year October 1, 1993 through September 30, 1994. The hospital must submit its request for a reclassification to the Department by April 30, 1993 in order for the reclassification to be recognized in the hospital's Medicaid rates effective July 1, 1993 through June 30, 1994. If in 1994 the hospital is again reclassified by the MGCRB, then it must submit a new reclassification request to the Department for its July 1994 through June 1995 Medicaid rates.

Adjustment Procedure: A hospital's wage area reclassification will be recognized in the calculation of wage area adjustment indices according to the method described in §5220.

I. Adjustment for PEI Ceasing to be Mandatory

Section 5160 provides that if the HMO/PEI ceases to be mandatory in Milwaukee County, the Department will eliminate the Milwaukee county-wide adverse selection adjustment from hospital-specific DRG base rates.

Qualification Determination: If the HMO Preferred Enrollment Initiative (PEI) ceases to be mandatory in Milwaukee county, a hospital located in Milwaukee county may request continuation of an adverse selection adjustment to consider the remaining volume of voluntary PEI discharges.

Request Due Date and Effective Date: The 60 day rule per §11600 applies when a hospital is notified of its hospital-specific DRG base rate which is adjusted to eliminate the Milwaukee county-wide adverse selection adjustment.

Expiration of Adjustment: The adjustment expires at the end of the rate year in which the administratively adjusted rate is effective. A rate year ends each June 30th. The hospital has to request this adjustment each rate year thereafter. (Reference §11500 above.)

Adjustment Procedure: The hospital will be eligible for an HMO adverse selection adjustment percentage in proportion to the remaining volume of PEI discharges but not exceeding the adverse selection adjustment percentage provided in §5160. The adjustment would be calculated by multiplying the adverse selection adjustment percentage provided in §5160 by the voluntary/mandatory ratio. The voluntary/mandatory ratio is the ratio of the number of PEI inpatient discharges in the first twelve months after the PEI went voluntary to the PEI inpatient discharges in the last twelve months before the initiative went voluntary . This adjustment will be calculated after auditable logs of PEI admissions are submitted to the Department for both twelve month periods.

Following is an example of the calculation. Hospital A had 1000 HMO/PEI discharges in the last year of the mandatory PEI program, and 100 HMO/PEI discharges in the first year the program went voluntary. The adverse selection adjustment percentage in §5160 is 10%.

Calculation:
1) 100 PEI cases divided by 1000 PEI cases = .1
2) .1 X 10% = .01 or 1%

Hospital A would receive a 1% HMO adverse selection adjustment.

J. Administrative Adjustment for Professional Component, Not applicable after December 31, 1991.

K. Eligibility for Rural Hospital Adjustment Considering Days Provided Under Out-of-State Medicaid Programs and/or Governmental Programs Other Than Medicare and Medicaid

Qualifying Determination: This administrative adjustment allows the inclusion of out-of-state Medicaid days and days associated with other government programs in determining eligibility for the rural hospital adjustment of §5260. A hospital may request this administrative adjustment if it would qualify for the rural hospital adjustment according to the criteria provided in §5260.1 but does not qualify solely because its combined Medicare and Medicaid utilization is less than 55%.

Request Due Date and Effective Date: The 60 day rule per §11600 above applies.

22000 Example Calculation - Hospital Specific DRG Base Rate

APPENDIX SECTION 22000

EXAMPLE CALCULATION
HOSPITAL-SPECIFIC DRG BASE RATE

	Wage Portion	Non-Wage Portion	Total
1. Base DRG Rate	$ 3,126	$ 3,126	
2. X Wage Differentials	0.7495	0.2505	
3. = Wage Portion of Base Rate	$ 2,343		
4. X Wage Area Index	0.9858		
5a. = Adjusted Wage Portion	$ 2,310		
5b. = Non-Wage Portion of Base Rate		$ 783	
6. Total of Adjusted Wage & Non-Wage			$ 3,093
7. Not used			
8. X Disproportionate Share Factor (Note A)			1.0430
9. X Rural Hospital Adjustment (Note A)			1.1500
10. = DRG Base Rate before Capital and Direct Medical Education			$ 3,710
11. Add: Hospital-Specific Base Capital Payment			$ 528
12. Add: Hospital-Specific Base Direct Medical Education Payment See Note B below			$ 70
13. **HOSPITAL-SPECIFIC DRG BASE RATE including capital and direct medical education base payment**			**$ 4,308**

Note A -- If no adjustment applies to hospital, then a 1.00 multiplier is used
Note B – For rate year July 1, 2003 through June 30, 2004, the direct medical education payment illustrated above is multiplied by a budget reduction factor of .286. For the example above, $70 multiplied by .286 provides a $20 direct medical education payment at line 12 and a $4,258 total hospital-specific rate at line 13.

APPENDIX SECTION 24000
EXAMPLE CALCULATION

HOSPITAL-SPECIFIC BASE DIRECT MEDICAL EDUCATION PAYMENT
For Wisconsin Hospitals

ROUTINE & SPECIAL CARE COST, MEDICAL EDUCATION COSTS. . . . . (Cost Report Source: Worksheet D part 1 line 101, column 3, medical education costs)		$70,475
ANCILLARY MEDICAL EDUCATION COSTS. . . . . (Cost Report Source: Worksheet D part II line 101, column 3, medical education costs)	+	$125,051
TOTAL MEDICAL EDUCATION COSTS	=	$ 195,526
TOTAL COSTS. . . . . Divide by (Cost Report Source: Worksheet C line 101 minus lines 34 to 36 and 63 to 94)		$23,908,575
RATIO MEDICAL EDUCATION COSTS TO TOTAL COSTS.	=	.0082
TOTAL T-19 INPATIENT COSTS . . . . . (Cost Report Source: Supplemental worksheet E-3 part III line 1)	X	$1,663,287
T-19 DIRECT MEDICAL EDUCATION COSTS	=	$13,639
DRI INFLATION FACTOR.	X	1.192
INFLATED DIRECT MEDICAL EDUCATION COSTS	=	16,258
DISPROPORTIONATE SHARE FACTOR (Note A).	X	1.043
ADJUSTED FOR DISPROPORTIONATE SHARE.	=	$16,957
WMP RECIPIENT DISCHARGES from audited cost report . . . . . Divide by		196
DIRECT MEDICAL EDUCATION PROGRAM COST PER DISCHARGE	=	$ 87
AVERAGE DRG CASE MIX WEIGHT (INDEX) PER DISCHARGE. . . . . Divide by		1.2370
HOSPITAL-SPECIFIC BASE DIRECT MEDICAL EDUCATION PAYMENT . . . . . See Note B below	=	**$ 70**

Note A -- If no disproportionate share adjustment applies to hospital, then a 1.00 multiplier is used

Note B -- For rate year July 1, 2003 through June 30, 2004, the direct medical education payment illustrated above is multiplied by a budget reduction factor of .286. For the example above, $70 is multiplied by .286 providing a $20 direct medical education payment.

APPENDIX SECTION 27000
AREA WAGE INDICES
Effective July 1, 2003

The following wage area indices are based on hospital hours and salaries for hospital fiscal years that began in federal fiscal year October 1998 through September 1999 and that were used to create the wage indices used in the Medicare hospital prospective payment system (PPS).

WAGE AREAS FOR WISCONSIN HOSPITALS	For Original Remaining Hospitals in Area	For Hospitals Reclassified to Area
Appleton/Neenah/Oshkosh	.9267	None
Eau Claire	.9298	None
Green Bay	.9934	.9934
Janesville/Beloit	.9110	None
Kenosha	All hospitals reclassified to Chicago for 1.0090 index	
La Crosse	.9708	None
Madison	.1.0754	1.0754
Milwaukee County	1.0398	None
Ozaukee-Washington-Waukesha Counties	1.0088	.9552
Racine	All hospitals reclassified to Ozaukee-Washington-Waukesha Counties for .9552 index	
Sheboygan	*See Note A*..8962 *(Use .9234)*	None
Superior, WI / Duluth, MN	1.0846	None
Wausau	.9986	.9986
Rural Wisconsin	.9234	None

Note A – Section 5224, page 9, requires that "the index applied to any hospital located in Wisconsin shall not be lesser than the rural Wisconsin index." The Sheboygan wage index is lesser than the Rural Wisconsin wage index. Therefore, a hospital in the Sheboygan wage area will receive the Rural Wisconsin wage index of .9234.

WAGE AREAS FOR BORDER STATUS HOSPITALS	For Original Remaining Hospitals in Area	For Hospitals Reclassified to Area
Twin Cities, Minnesota (St. Paul, Minneapolis, Coon Rapids, Edina, Lake City, Robinsdale, Stillwater, Chisago City, Hasting)	1.1321	None
Duluth, Minnesota	1.0846	None
Rochester, Minnesota	1.2532	None
Rockford, Illinois	.9939	None
Dubuque, Iowa	.9063	None
Chicago - Woodstock, Harvard, Illinois	1.1586	1.0090
Iowa City, Iowa	.9888	None
Rural Illinois	.8820	None
Rural Minnesota	1.0201	None
Rural Michigan	.9451	None

APPENDIX SECTION 27100
DISPROPORTIONATE SHARE ADJUSTMENT AMOUNTS

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FOR SECTION 5243, MEDICAID UTILIZATION METHOD

Effective July 1, 2003, a hospital's disproportionate share adjustment factor under section 5243 is calculated according to the following formula where:

15.19%	=	Medicaid inpatient utilization rate at one standard deviation above the statewide mean Medicaid utilization rate.
M	=	The hospital's Medicaid inpatient utilization rate for hospitals with a utilization rate greater than 15.19%.
.26	=	Linear slope factor allowing proportional increase in disproportionate share adjustment as utilization rate (M) increases.

Formula:

[(M -15.19%) X .26] + 3% = Hospital's Specific Disproportionate Share Adjustment Percentage for section 5243

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FOR SECTION 8100, THE ESSENTIAL ACCESS CITY HOSPITAL (EACH) DISPROPORTIONATE SHARE HOSPITAL ADJUSTMENT

Annual Statewide Funding

The annual statewide funding for the essential access city hospital (EACH) disproportionate share hospital adjustment is $4,748,000.

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FOR SECTION 8200, THE GENERAL ASSISTANCE DISPROPORTION SHARE HOSPITAL ALLOWANCE

Maximum Available Funding

For the rate year July 1, 2003 through June 30, 2004, and each rate year thereafter, the maximum available funding for the general assistance disproportionate share hospital allowance (GA-DSH) under section 8200 is$27,805,964.

APPENDIX 27200
INFLATION RATE MULTIPLIERS
FOR ADMINISTRATIVE ADJUSTMENTS
FOR RATES EFFECTIVE JULY 1, 2003 THROUGH JUNE 30, 2004

Inflation rates to be applied in calculating the following administrative adjustments of §11900:

Item B -- Capital and direct medical education payment based on cost report more than three years old
Item C -- Capital payment adjustment for major capitalized expenditures
Item D -- Adjustment for changes in medical education

Month Fiscal Year Ended	Inflation Multiplier
1997	
Jan-1997	1.2559
Feb-1997	1.2559
Mar-1997	1.2559
Apr-1997	1.2504
May-1997	1.2504
Jun-1997	1.2504
Jul-1997	1.2407
Aug-1997	1.2407
Sep-1997	1.2407
Oct-1997	1.2321
Nov-1997	1.2321
Dec-1997	1.2321
1998	
Jan-1998	1.2237
Feb-1998	1.2237
Mar-1998	1.2237
Apr-1998	1.2112
May-1998	1.2112
Jun-1998	1.2112
Jul-1998	1.2010
Aug-1998	1.2010
Sep-1998	1.2010
Oct-1998	1.1970
Nov-1998	1.1970
Dec-1998	1.1970
1999	
Jan-1999	1.1920
Feb-1999	1.1920
Mar-1999	1.1920
Apr-1999	1.1851
May-1999	1.1851
Jun-1999	1.1851
Jul-1999	1.1753
Aug-1999	1.1753
Sep-1999	1.1753
Oct-1999	1.1638
Nov-1999	1.1638
Dec-1999	1.1638

Month Fiscal Year Ended	Inflation Multiplier
2000	
Jan-2000	1.1535
Feb-2000	1.1535
Mar-2000	1.1535
Apr-2000	1.1406
May-2000	1.1406
Jun-2000	1.1406
Jul-2000	1.1289
Aug-2000	1.1289
Sep-2000	1.1289
Oct-2000	1.1191
Nov-2000	1.1191
Dec-2000	1.1191
2001	
Jan-2001	1.1036
Feb-2001	1.1036
Mar-2001	1.1036
Apr-2001	1.0951
May-2001	1.0951
Jun-2001	1.0951
Jul-2001	1.0884
Aug-2001	1.0884
Sep-2001	1.0884
Oct-2001	1.0826
Nov-2001	1.0826
Dec-2001	1.0826
2002	
Jan-2002	1.0745
Feb-2002	1.0745
Mar-2002	1.0745
Apr-2002	1.0665
May-2002	1.0665
Jun-2002..	1.0665
Jul-2002	1.0570
Aug-2002	1.0570
Sep-2002	1.0570
Oct-2002	1.0500
Nov-2002	1.0500
Dec-2002	1.0500

Month Fiscal Year Ended	Inflation Multiplier
2003	
Jan-2003	1.0385
Feb-2003	1.0385
Mar-2003	1.0385
Apr-2003	1.0303
May-2003	1.0303
Jun-2003 ...	1.0303
Jul-2003	1.0222
Aug-2003	1.0222
Sep-2003	1.0222
Oct-2003	1.0156
Nov-2003	1.0156
Dec-2003	1.0156
2004	
Jan-2004	1.0078
Feb-2004	1.0078
Mar-2004	1.0078
Apr-2004	1.0000
May-2004	1.0000
Jun-2004	1.0000
Jul-2004	.9910
Aug-2004	.9910
Sep-2004	.9910
Oct-2004	.9848
Nov-2004	.9848
Dec-2004	.9848
2005	
Jan-2005	.9761
Feb-2005	.9761
Mar-2005	.9761

Example Use of Table
Costs from a fiscal year ended September 2000 are inflated to the rate year ending June 2004 by applying the above 1.1289 multiplier to the costs.

For a fiscal year ended December 2003, apply the 1.0156 multiplier to costs